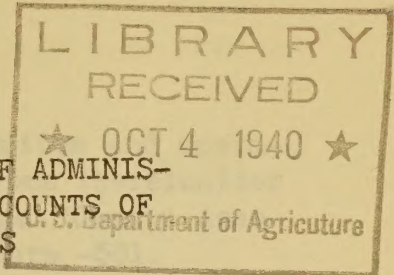


UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Southern Division



STATE OFFICE PROCEDURE FOR EXAMINATION AND PAYMENT OF ADMINISTRATIVE EXPENSES AND AUDITING FISCAL RECORDS AND ACCOUNTS OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

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SECTION I. INTRODUCTORY.

A. General.

Detailed instructions regarding the organization and operation of county agricultural conservation associations (hereinafter referred to as associations) are contained in the "County Association Manual", Form SR-County Association Procedure -501.

The responsibility for the handling of and accounting for funds of the association is vested in its treasurer, who is jointly responsible to the association and to the State committee for the proper maintenance of all records incident to the accounting for funds passing through the county office. These records shall be audited regularly by representatives from the State office, and the reports of the audit shall be filed in the State office.

The procedure to be followed by the State office in checking these audits and in recording and auditing the association expense vouchers and related documents is set forth in this procedure.

B. OATH OF OFFICE AND SERVICE OBLIGATION, FORM ACP-88.

The following officers and employees of the association must sign Form ACP-88, Revised, "Oath of Office and Service Obligation" (hereinafter referred to as Form ACP-88):

The Chairman of County Committee,
The Secretary,
The Treasurer,

The Secretary-Treasurer (if the offices are combined into one) and any other person designated by the State committee or any person who will handle funds of the association including any person designated to assist the association treasurer in handling commodity loan collections, insurance premiums, or marketing-quota penalties in accordance with the provisions of marketing quota regulations.

As provided in the County Association Manual, Form ACP-88 shall be executed in triplicate, the original transmitted to the State office, the first copy retained in the county office files and one copy retained by the signatory thereof. It is the responsibility of the State office to determine that there is an original Form ACP-88 on file in the State office properly executed by each person required to execute such form.

If any person required to sign Form ACP-88 refused to do so, he is not eligible to engage in any work of the association or to be paid for any services rendered.

SECTION I. INTRODUCTION.

A. General.

Detailed instructions regarding the organization and operation of county agricultural conservation associations (hereinafter referred to as associations) are contained in the "County Association Manual", Form 38-County Association Procedure-501.

The responsibility for the handling of and accounting for funds of the association is vested in the Treasurer, who is jointly responsible to the association and to the State Committee for the proper maintenance of all records incident to the accounting for funds passing through the county office. These records shall be audited regularly by representatives from the State office, and the reports of the audit shall be filed in the State office.

The procedure to be followed by the State office in checking these audits and in recording and auditing the association expenses vouchers and related documents is set forth in this procedure.

B. OATH OF OFFICE AND SERVICE OBLIGATION FORM ACP-88

The following officers and employees of the association must sign Form ACP-88, Revised, "Oath of Office and Service Obligation" (hereinafter referred to as Form ACP-88).

- The Chairman of County Committee.
- The Secretary.
- The Treasurer.

The Secretary-Treasurer (if the offices are combined into one) and any other person designated by the State committee or any person who will handle funds of the association including any person designated to receive the association's share in handling between loan collections, insurance premiums, or marketing-quota payments in accordance with the provisions of marketing quota regulations.

As provided in the County Association Manual, Form ACP-88 shall be executed in triplicate. The original is transmitted to the State office. The first copy retained in the county office files and one copy retained by the attorney at law. It is the responsibility of the State office to determine that there is an original Form ACP-88 on file in the State office properly executed by each person required to execute such form.

If any person required to sign Form ACP-88 refused to do so, he is not eligible to engage in any work of the association or to be paid for any services rendered.

C. RATES OF PAYMENT, TITLES, AND MISCELLANECUS ITEMS.

Determine that all associations in the State have been instructed to prepare and submit lists of titles and rates for personal services which have the signed approval of the county committee.

1. Rates of Payment for Personal Services.--Rates of payment for personal services adopted by the county committee and approved by the State committee should be shown for each title under which services will be performed. All rates for personal services shall be on a per diem basis for the time actually devoted to the work of the association except the salary of the Administrative Assistant, the Junior Administrative Assistant, or in some cases, an Acting Administrative Assistant, who shall be paid on a monthly basis.

<u>TITLE</u>	<u>MAXIMUM RATE OF PAY</u>
Administrative Assistant (Unless otherwise authorized by the Director of the Southern Division)	\$110.00 to \$166.67 per month
Junior Administrative Assistant (Unless otherwise authorized by the Director of the Southern Division)	\$ 75.00 to \$105.00 per month
Acting Administrative Assistant (Unless otherwise authorized by the Director of the Southern Division)	\$ 75.00 to \$105.00 per month
County Committeeman	\$4.00 per diem
Community Committeeman	3.00 per diem
Delegate	3.00 per diem
Referendum Committeeman	3.00 per diem
Review Committeeman	4.00 per diem
Senior County Performance Supervisor	6.00 per diem
County Performance Supervisor	5.00 per diem
Performance Reporter	4.00 per diem
Assistant Performance Reporter	3.00 per diem
Senior Chainman	2.00 per diem
Junior Chainman	1.50 per diem
Chainman	1.00 per diem
Sr. County Crop Insurance Supervisor	6.00 per diem
County Crop Insurance Supervisor	5.00 per diem
Ass't. County Crop Insurance Supervisor	4.00 per diem
Senior County Range Inspector	6.00 per diem
County Range Inspector	5.00 per diem
Clerk or Stenographer	3.50 per diem
Acreage Calculator	3.50 per diem
Jr. Clerk, Jr. Stenographer, or Sr. Typist	3.00 per diem
Junior Acreage Calculator	3.00 per diem
Assistant Acreage Calculator	2.50 per diem
Under Acreage Calculator	2.00 per diem
Typist or Under Clerk	2.50 per diem
Junior Typist	2.00 per diem
Junior Laborer	2.00 per diem

2. Rates of Payment for Travel.--Payment for travel may be made, at a rate not to exceed 4¢ per mile.

No claim for mileage shall be allowed for travel within the county in which the association operates and no claim for travel to destination beyond the boundaries of the county shall be allowed unless the travel is authorized in advance by the State office and a copy of the authorization is attached to the claim.

Note: Mileage may be claimed only by the officer of the association who furnishes the automobile and other officers traveling with him cannot claim compensation on a mileage basis.

3. Rates of Payment for subsistence when in Travel Status.--Subsistence may be allowed officers and employees of the association who have been authorized to travel for actual expenses not to exceed \$4.00 per diem.

4. Miscellaneous Items.--The purchase of miscellaneous items by any association shall be approved on the basis of instructions covering such items in Section XI of the Association Manual.

SECTION II. EXAMINATION, CERTIFICATION, AND DISTRIBUTION OF COUNTY ASSOCIATION EXPENSE AND REPORT FORMS.

Association expense forms submitted to the State office shall be given a detailed administrative examination. Thereafter, the State office shall check all computations, review and schedule such forms, and prepare any correspondence and Schedules of Exceptions, Form ACP-37, that may be necessary before documents are stamped "funds available" and approved by the Certifying Officer.

A. Receiving and Recording

1. The receiving and recording clerk shall determine that each association has forwarded to the State office for each month the following expense forms hereinafter referred to by form and number:

(a) Form ACP-8, Revised, "Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers" (original and three copies (ACP-8a)).

(b) Form ACP-9, Revised, "Statement of Administrative Expenses" (original and two copies)

(c) Form ACP-10, Revised, "Statement of Administrative Expenses" (Continuation sheet, original and two copies)

(d) Form ACP-11, Revised, "Receipt Schedule" (original and three copies)

(e) Form ACP-12, Revised, "Individual Receipt" (original where receipt was not obtained on Form ACP-11)

- (f) Canceled check, where receipt could not be obtained on either Form ACP-11 or Form ACP-12.
- (g) Form ACP-37, "Schedule of Exceptions," for previous month, if any (original).

2. In addition to the above expense forms the receiving clerk shall determine that each association has forwarded to the State office for each month the following expense report forms:

- (a) Form SR-County No. 1 (Revised 1940), Report by Programs of Collections and Expenses (original and one copy).
- (b) Form SR-County No. 3 - Report of Collections under Commodity Loans; where applicable (original and one copy).
- (c) Form SR-County No. 4 - Monthly Summary of Expenses by Objective Classification (original and one copy).

B. Administrative Examination.

The State office shall make an administrative examination of expense forms to determine whether the forms may be approved for payment and also to determine whether any claims for expense payments should be disallowed. If it is determined that certain items should be disallowed or corrected, the disallowance or correction should be indicated by drawing a line through the items to be disallowed or corrected so that these items remain legible, and a list of such items attached to the form.

1. Form ACP-8

- (a) Determine that the name of the treasurer (the payee) is correct and that he is authorized to sign as treasurer.
- (b) Determine that the address shown for the treasurer is the correct address of the association.
- (c) Determine that the names of the persons signing as chairman (or acting chairman) and secretary (or acting secretary) are correct and that they are authorized to sign in the capacity shown.
- (d) If the person supervising the examination of association expense forms recommends Form ACP-8 for payment, he shall initial the original of such form immediately above the words "approved for ____" over the space provided for the approval of the State Administrative Officer.
- (e) If the Administrative Officer approves Form ACP-8, he shall affix his signature in the space provided and delete the words "for \$____" after the word "approved."

Note: If the ability to certify and authority to approve are combined in one person, it will be necessary for that person to affix his signature and enter his title only in the space provided at the lower right corner of the form.

2. Forms ACP-9 and ACP-10.

- (a) Make the same determination with respect to persons signing Form ACP-9 as Chairman (or acting chairman) and secretary (or acting secretary) as described under 1-c above.
- (b) Determine that the rate of payment for personal service shown for each person is not in excess of the rate provided for the title under which the service was performed. If the rate claimed is in excess of the approved rate, draw a line through the rate shown in column 5 so that the rate shown remains legible, and enter the correct rate in the nearest available space. Draw a line through the entries in column 6 and column 9 so that the entries shown remain legible, but do not compute the correct entries.
- (c) Determine that no payment for salary is being made to a county agricultural agent or any other employee of the Extension Service being paid in whole or in part from funds furnished by the Federal Government.
- (d) Determine that the rate for auto mileage shown in column 7 does not exceed the approved rate. Determine that payment for auto mileage has been claimed only by persons given advance authorization to travel by the State office and that a copy of the authorization is attached. If the rate shown for auto mileage is in excess of the approved rate, draw a line through the rate shown and enter the correct rate. Also, draw a line through the entries in columns 8 and 9, but do not compute the correct entries.
- (e) Determine that all purchases of equipment and office furniture have been approved by the State office.
- (f) Determine that prices shown for miscellaneous purchases and services are not excessive.
- (g) If the total amount of expenses for any one month or the amount under any title or classification appears excessive, call the matter to the attention of the Administrative Officer.

3. Form ACP-11.

- (a) Determine that the person signing as treasurer is authorized to sign in such capacity.

- (b) Suspend the voucher if any one of the officers of the association required to sign Form ACP-8 or ACP-9 has failed to affix his signature in the spaces provided.

C. Detailed Examination of Forms ACP-8 and Related Forms.

A detailed examination of Forms ACP-8 and related forms shall be made as follows:

1. Form ACP-8.

- (a) Determine that the entries in the heading of Form ACP-8 have been properly made in accordance with instructions in the County Association Manual. The data on Form ACP-8 must agree with the entries after "Statement No.," "For month of," and "Code No." on the related set of Forms ACP-9 and ACP-10. If any of these entries are incorrect, make the necessary correction in red ink.
- (b) Enter or stamp opposite the word "Appropriation" the correct symbol number of the appropriation from which county administrative expenses are paid, as furnished by the State Accountant.
- (c) The entry opposite "The United States, Dr. To" should be the name of the Association Treasurer followed by the abbreviation "Treas.," the name of the county, and the abbreviation "Co. ACA." For example, "John A. Doe, Treas., Adams Co. ACA."
- (d) Determine that line 6 of Form ACP-8 has been changed to read as follows: "Amount of expenses for period (as per Form ACP-9, attached)." Correct if necessary.
- (e) Determine that the entry on line 1(a) of Form ACP-8 is the same as that on line 3 of Form ACP-8 submitted for the previous period, if such entry on line 3 was correct. If such entry on line 3 was incorrect, determine that the entry on line 1(a) of Form ACP-8 is the same as the entry on line 3 in the column headed "Correct Amount" in Section II of Form ACP-37 for the previous period.
- (f) Determine that the entry on line 1(b) of Form ACP-8 is the amount of the check issued for the previous period. If the check for the previous period had not been received at the time the current voucher was submitted, a zero should have been entered on line 1(b) of Form ACP-8. If two checks were received since the submission of Form ACP-8 for the previous period, determine that Form ACP-8 for the current period shows the number and amount of each check on line 1(b).

- (g) The amount appearing on line 1(c) of Form ACP-8 should represent all collections made by the association treasurer since the submission of the previous Form ACP-8, except those for crop insurance premiums and marketing quota penalties. When an entry appears on line 1(c), determine that there is attached to Form ACP-8 a memorandum signed by the association treasurer and approved by the chairman (or acting chairman) of the association explaining the source of the collections.
- (h) The amount appearing in line 5 of Form ACP-8 represents the unobligated balance which shall include amounts arising from
 - (1) Collections;
 - (2) Overclaims;
 - (3) Cases in which the check for a previous period has not been received; and,
 - (4) Cases in which it was not possible to approve Form ACP-8 for the previous period for the amount shown on the corresponding sets of Forms ACP-9 and ACP-10, as corrected. If the balance includes only items (1) and (2), it will not be preceded by a minus sign. If it includes only items under (3) and (4), it will be preceded by a minus sign. If it includes items from several sources, the amount attributable to each source will determine whether the entry will be a positive or a negative figure. When an entry appears on line 5, determine that there is attached to Form ACP-8 a memorandum over the signature of the chairman or secretary of the association fully explaining the unobligated balance.
- (i) Determine that all corrections pertaining to Form ACP-8 indicated on the list prepared by the examiner have been made.
- (j) Determine that all erasures or corrections made in the county office appearing on Form ACP-8 have been initialed by the chairman or secretary of the association who signed Form ACP-8.

2. Forms ACP-9 and ACP-10.

- (a) Determine that the entries in the heading of Forms ACP-9 and ACP-10 have been made in accordance with the instructions in the County Association Manual. If any of these entries are incorrect, make the necessary corrections in red ink.

- (b) Make the following determinations with respect to Form ACP-10 and that part of Form ACP-9 entitled, "Personal Services and Use of Automobile on Mileage Basis." Where a correction has been authorized herein the supervisor will have drawn a light line through the original entry. Draw a line through the same entries on all copies of Forms ACP-9 or ACP-10 and insert the correct entry in the nearest available space in red ink. If any item cannot be approved, suspend it by drawing a single line through such item in such a manner as to leave the original entry legible.
- (1) If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete all corresponding entries. The claimant's name may be regarded as acceptable even though there is no middle initial entered.
 - (2) Determine that all dates upon which service was performed have been entered in column (3). Where consecutive days are claimed, the first and last dates, inclusive, are sufficient. If fractional days are claimed, the fraction must be shown in parentheses after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were actually necessary and were performed for the association on those days, and the notation must be signed by the chairman and the secretary of the association. Determine whether a claimant's name appears more than once in column (1) of Forms ACP-9 or ACP-10 and, if so, whether there is any duplication in the dates for which claim for services is made. If supplemental claim for an individual is included, exercise special care to make certain that claim for a date or dates listed in the supplemental claim has not also been included on Forms ACP-9 or ACP-10 for the period to which such supplement pertains. If duplications in dates are found, disallow the claim for compensation for such dates in all columns of all forms.
 - (3) Determine that the number of days shown in column (4) is equal to the number of days for which dates are reported in column (3).
 - a. If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly.

b. If the number of days reported in column (4) is less than the number reported in column (3), do not correct the error but place an asterisk (*) opposite the erroneous item.

(4) Rate per day.

a. If the rate per day shown in column (5) is in excess of the rate specified in the list of approved titles and rates, correct the rate in column (5) of all copies of Forms ACP-9 and ACP-10 accordingly.

b. If the rate per day shown in column (5) is less than that specified in the list of approved titles and rates, do not change the rate.

(5) Rate per mile.

a. If the rate per mile as shown in column (7) is in excess of the rate specified in the list of approved titles and rates, correct the rate per mile shown in column (7) on all copies of Forms ACP-9 and ACP-10 accordingly.

b. If the rate per mile shown in column (7) is less than that specified in the list of approved titles and rates, do not change the rate.

c. Determine with respect to that part of Form ACP-9, entitled "Miscellaneous," that all items listed on Form ACP-9 have been entered in accordance with instructions covering such items in Section XI and XII of the County Association Manual. If any item listed on Form ACP-9 or a supporting invoice or document cannot be approved, suspend it by drawing a single line through the item.

d. Determine that all corrections pertaining to Forms ACP-9 and ACP-10 indicated on the list prepared by the examiner have been made.

e. Determine that all erasures or corrections made in the county office on Form ACP-9 any ACP-10 have been initialed by the person signing as chairman or secretary of the association.

- 3.
- (a) Determine that the "Receipt No." and "Code No." appearing on Form ACP-11 correspond with the "Statement No." and "Code No.," respectively, appearing on the copy of Form ACP-9 submitted for the same period. If any of these entries is incorrect, make the necessary corrections in red ink.
 - (b) Determine that the other data entered in the heading of Form ACP-11 have been properly entered. See 3(a).
 - (c) Determine that for each name appearing in the first column of Form ACP-11, there is an amount in the second column and a signature in the third column, or, if there is no signature in the third column, that there is a signed Form ACP-12 or a canceled check covering the item.
 - (d) Determine the the names and amounts appearing in columns 1 and 2, respectively, of Form ACP-11 correspond with the names and amounts (approved items only) in columns 1 and 9, respectively, of Forms ACP-9 and ACP-10 covering the same period. If the amount is less than that appearing on Forms ACP-9 and ACP-10, determine that the difference is adequately explained, or if the amount is greater than the amount appearing on Forms ACP-9 or ACP-10, delete the item.
 - (e) Determine that the signature in column 3 of Form ACP-11 corresponds with the name appearing in column 1 of Form ACP-9 or Form ACP-10. The receipt shall be considered acceptable irrespective of minor differences in spelling if it can reasonably be determined that the signature and the name are that of the same person. Where Form ACP-12 or a canceled check is submitted in lieu of a signature in column 3 of Form ACP-11, a notation should appear in column 3 of Form ACP-11 to the effect that Form ACP-12 is attached or that a canceled check is attached. Make such notation, if necessary. In these cases, check the signatures on Form ACP-12 or the names of the payees on the canceled checks against the names appearing in column (1) of Forms ACP-9 or ACP-10.
 - (f) If the signature in column 3 of Form ACP-11 or the signature on Form ACP-12 is that of a person other than the person whose name appears in column 1 of Forms ACP-9 or ACP-10, a power of attorney signed by the person whose name appears in column 1 of Forms ACP-9 or ACP-10 must be attached authorizing the person whose signature appears on Forms ACP-11 or ACP-12 to receive the check.
 - (g) No officer or employee of the association shall receive a check on behalf of any other payee.

Exceptions. -- (1) A power of attorney need not be submitted where an officer or authorized employee signs Form ACP-11 or Form ACP-12 on behalf of a firm or corporation listed as a claimant on Form ACP-9. The person signing for a firm or corporation must sign the name of the firm or corporation followed by his own name and title, for example, Joe Brown & Company by Tom Jones, Secretary.

(2) A power of attorney need not be submitted in the case of claims, other than claims for personal services and travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person whom the association treasurer believes to have authority to act for the claimant. The person signing Form ACP-11 should sign the name of the original claimant followed by his or her name.

- (h) If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order should have been attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court should have signed Form ACP-11 in the following style:

John H. Doe, Administrator of the Estate of Richard Doe, Deceased

or

John H. Doe, Executor of the Estate of Richard Doe, Deceased.

- (i) If the payee died and there will be no administration upon his estate, Form ACP-21 will have been filled out by the deceased prior to his death or by someone in behalf of the deceased who is familiar with the services rendered by him. The claim will have been entered on Forms ACP-9 or ACP-10 in the name of the person who performed the services. The county committee should be instructed to have Standard Form No. 1055 prepared in accordance with the instructions contained in the regular claims procedure. The Form 1055 should then be transmitted to the State office where it should be examined. On the basis of the facts disclosed thereon, the State office shall determine and advise the association treasurer as to whom payment should be made. Such determination should be made on the basis of the laws of descent and distribution for the State. The association treasurer shall be instructed to obtain a receipt on Forms ACP-11 or ACP-12 comparable to one of the following:

Alice Doe, Mary Doe, and Richard Doe, all the heirs-at-law of John Doe, deceased

or

John Doe, deceased, by Richard Doe, payer of funeral expenses.

A copy of the Standard Form No. 1055 should be attached to the original Form ACP-11.

- (j) If the signature of a payee on Forms ACP-11 or ACP-12 is by mark, it must be witnessed by at least one person unless otherwise provided by State Law.
- (k) Submit Form ACP-11 to a computing clerk who shall add and attach the adding machine tape for figures appearing on Form ACP-11 in the column headed "Amount" and return Form ACP-11 to the examining clerk. The computing clerk shall not include in the addition any amounts which have been deleted.
- (l) Check the total on the adding machine tape against the total of the second column of Form ACP-11. If there is a discrepancy, make such corrections as may be required in the total of the second column of Form ACP-11.
- (m) Determine that the total of the acceptable receipts is equal to the amount shown on line 6 of the copy of Form ACP-8 covering the period for which such receipts were submitted or the entry in line 6 of the correct amount column of Form ACP-37, if prepared. Any difference between the totals should be accounted for in a memorandum over the signature of the chairman or secretary of the association. If the total of the acceptable receipts is not equal to the amount shown on line 6 of Form ACP-8 as stated above, and the difference is not accounted for as an over claim, the balance may be accounted for temporarily by a showing on the part of the association treasurer that it was impossible to procure receipts for such balance due to reasons or circumstances beyond his control.
- (n) If receipts for certain items appearing on Form ACP-11 are found to be unacceptable, or if the amount shown on line 6 of Form ACP-8 covering the period for which receipts were submitted, as corrected by Form ACP-37, has not been fully accounted for, prepare a letter to the association treasurer for the signature of the Administrative Officer. Such letter should:
 - (1) Identify the Form ACP-11 to which exception has been taken.

- (2) Set forth the deficiencies in such Form ACP-11.
- (3) Request the association treasurer to prepare and submit a supplemental or corrected Form ACP-11 covering the items set forth under (2) above.
- (o) When it has been determined that the amount appearing on line 6 of Form ACP-8 for a previous period or as corrected on line 6, Section II on Form ACP-37, has been fully accounted for, stamp on the office copy of such Form ACP-8, "Funds accounted for". The examining clerk shall enter his initials immediately beneath the stamped notation. If such amount has not been fully accounted for, enter in the lower left hand corner of the office copy of Form ACP-8 opposite the space provided for the signature of the certifying officer, the following:

Amount to be accounted for \$ _____
Amount accounted for \$ _____
Balance to be accounted for \$ _____

Enter in the first space amount appearing on line 6, or as corrected on line 6, Section II, Form ACP-37. Enter in the second space the amount for which acceptable receipts have been obtained plus the amount, if any, for which receipts need not be submitted. Enter in the third space the difference between the entry in the first space and the entry in the second space. When supplemental receipts are received covering the "balance to be accounted for" stamp on the office copy of Form ACP-8, "funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation.

- (p) If there is on file a Form ACP-8 which has not been stamped "Funds accounted for", which was paid 60 days or more prior to the last day of the current period, the current vouchers (Form ACP-8) shall not be approved until there has been proper accounting for the funds provided for under the 60-day-old voucher, except where the association treasurer has made an acceptable showing that receipts covering "the balance to be accounted for" could not be obtained due to reasons or circumstances beyond his control.

D. Computations.

1. Forms ACP-8 and related forms.--The computing clerk will make the following determinations in connection with Forms ACP-8 and related forms:

- (a) Rule of fractions.--Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF THE HISTORY OF ARTS
AND ARCHITECTURE

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DEPARTMENT OF THE HISTORY OF ARTS
AND ARCHITECTURE

(b) Forms ACP-9 and ACP-10.--(1) If in verifying the computed entries on Form ACP-9 and Form ACP-10, it is determined that a computed entry is in excess of the amount which should have been entered, delete such entry and insert the correct entry in the nearest available space. The correction shall be made on the original and all copies of Forms ACP-9 and ACP-10 in red ink. If it is determined that a computed entry shown on Forms ACP-9 or ACP-10 is less than the amount which should have been shown, do not correct the erroneous entry appearing in column (4), (6), or (8), or column (9) opposite miscellaneous item on the original or any of the copies of Forms ACP-9 and ACP-10, but enter an asterisk (*) immediately opposite such entry. However, where an entry in column (9) of Form ACP-10 or in column (9) of Form ACP-9, except that part thereof entitled "Miscellaneous, is less than the correct amount and it appears that such erroneous entry was the result of the incorrect additions of columns (6) and (8) or an incorrect transfer from such columns, delete and enter the correct entry in red ink in the nearest available space on the original and all copies of Forms ACP-9 and ACP-10. Where the total of column (9) of Form ACP-10 or the entry opposite the words "Brought Forward" on Form ACP-9 or the total of column (9) of Form ACP-9 is less than the correct amount due to an error in addition of column (9) or transfer to such column, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of Forms ACP-9 and ACP-10.

(1) Verify the computed entries on Form ACP-10 and that part of Form ACP-9, entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:

- a. Determine that the entry in column (4) is equal to the total number of days report in column (3).
- b. Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).
- c. Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).
- d. Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).

- e. Determine that the amount entered in column (9) of Form ACP-10 opposite the words "Total forward" is equal to the sum of the correct entries in column (9) of Form ACP-10.
 - f. Determine that the entry in column (9) of Form ACP-10 opposite the words "Total forward" has been transferred correctly to column (9) of Form ACP-9 opposite the words "Brought forward." If the total of column (9) of Form ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on Form ACP-9.
- (2) Verify the computed entries on the part of Form ACP-9 entitled, "Miscellaneous" as follows:
- a. Determine in all cases, where the quantity and price per unit is shown on Form ACP-9, that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit."
 - b. Verify all computations on commercial bills and invoices. If such computations indicate that the corresponding entry on Form ACP-9 should be reduced, delete the entry and enter the corrected amount in the nearest available space. If such computations indicate that the corresponding entry on Form ACP-9 should be increased, do not correct the erroneous entry, but enter an asterisk (*) immediately opposite such entry.

(c) Form ACP-8 and the preparation of Form ACP-37.

- (1) Corrections required in connection with Form ACP-8.
--If in making the determination outlined in this paragraph (c), it is determined that a mathematical or typographical error has been made in making the entries on lines 1 to 7, inclusive, of Form ACP-8, make no correction on Form ACP-8 or any of the copies thereof, but prepare Section II of Form ACP-37 so as to reflect in the column headed "Correct Amount" the items on Forms ACP-8 as approved. For example:

- a. If the entry appearing on line 3 of the previous voucher was \$100, and no correction of such amount was made on Form ACP-37, that figure should have been entered in line 1(a) of Form

ACP-8. However, assume that the figure \$90.00 was entered on line 1(a) in place of \$100. In that case the entry on line 1(a) of the column headed "Correct amount" in Section I of Form ACP-37, would be \$100, and the entries on line 1(d), line 3, and line 5 would be increased \$10.00 over the corresponding entries in the column headed "Amount claimed on Form ACP-8."

- b. If receipts were submitted with Form ACP-8 (Current Voucher) aggregating \$100, that figure should have been entered on line 2 of Form ACP-8. However, assume it is found that receipts amounting to \$20.00 are not acceptable, in that case, the entry on line 2 of the column headed "Correct amount" in Section II of Form ACP-37 would be \$80.00 and the entries on lines 3 and 4 of such column would be increased \$20.00 over the corresponding entries in the column headed "Amount claimed on Form ACP-8."
- c. If the entry on line 3 of Form ACP-8 (Current Voucher) is \$100, and the entry on line 4 is \$80.00, the entry on line 5 should be \$20.00. However, assume that due to an error in subtraction, the figure \$30.00 appears on line 5 in lieu of the correct figure of \$20.00. In that case, the entry on line 5 of the column headed "Correct amount" in Section II of Form ACP-37 would be \$20.00 and the entry on line 7 of such column would be increased \$10.00 over the corresponding entry in the column headed "Amount claimed on Form ACP-8."
- d. If the entry on line 4 of Form ACP-8 (Current Voucher) was \$500.00 and represents obligations which could not be paid because the check for the previous period was not received and the entry on line 3 was zero, the entry on line 5 would be minus \$500.00. If in such case the entry on line 6 was \$300.00, the entry on line 7 would be \$800.00 (the sum of the entries on line 6 and line 5 disregarding the minus sign on line 5). Assuming that the Administrative Officer has approved payment of the previous voucher in the amount of \$500.00, the entries in the column headed "Correct amount" for lines 4, 5, 6, and 7 in Section II of Form ACP-37 should be the same as the entries in column headed "Amount claimed on Form ACP-8" and the entry in the "Correct amount" column on line 8 should be the amount of the check for the previous voucher, namely, \$500.00.

- e. If the total amount appearing in column (9) of Form ACP-9 is \$100.00, that figure should have been entered on line 6 of Form ACP-8 (Current Voucher). However, assume that it was necessary to correct the entries on Form ACP-9 so that the corrected total thereof is \$80.00. In that case, the entry on line 6 of the column headed "Correct amount" in Section II of Form ACP-37 would be \$80.00 and the entry on line 7 of such column would be decreased \$20.00, under the corresponding entry in the column headed "Amount claimed on Form ACP-8."
- f. If the amount appearing on line 1(a) was zero, the amount appearing on line 1(b) was \$1400, and the amount on line 1 (c) was \$1800.00 due to commodity loan collections, the amount appearing as the total of lines 1(a), (b), and 1 (c) was \$3200.00, the amount appearing on line 2 was \$1400.00, and the amounts appearing on lines 3, 4, 5, and 6, were \$1800.00, zero, \$1800.00, and \$1200.00, respectively, the entry on line 7 should have been -- \$600.00. If the entry \$1200.00 had been made on line 7 in error, it would be necessary to correct such entry by entering - \$600.00 on line 7 of the column headed "Correct Amount," in Section II of Form ACP-37.

(2) Make computations of Form ACP-8 as follows:

- a. Determine that the total for item 1 of Form ACP-8 is equal to the sum of the entries on lines 1(b) and 1(c).
- b. Determine that the entry on line 2 of Form ACP-8 is equal to the correct total(s) of column 2 of Form ACP-11 submitted with the current Form ACP-8.
- c. Determine that the entry on line 3 of Form ACP-8 is equal to the entry for total on line 1 less the entry on line 2.
- d. The entry on line 4 of Form ACP-8 represents the existing amount of unpaid obligations for previous periods at the time the current voucher was submitted.

1. An item of expense becomes an obligation of the association when it is approved by the certifying officer on Form ACP-9 or Form ACP-10. An item of expense ceases to be an obligation of

the association when the amount thereof is included on line 2 of Form ACP-8 approved by the certifying officer and is supported by an acceptable receipt or is included on line 5 of Form ACP-8 as an unobligated balance, and the unobligated balance is supported by a satisfactory memorandum of explanation over the signature of the chairman or secretary of the county association.

- e. Determine that the entry in line 5 of Form ACP-8 is equal to the entry on line 3 less the entry on line 4. If the entry on line 3 is less than the entry on line 4, the entry on line 5 should be the entry on line 4 less the entry on line 3, such difference to be preceded by a minus sign (-).
 - f. Determine that the entry on line 6 of Form ACP-8 is equal to the correct total of column (9) of Form ACP-9.
 - g. Determine that the entry on line 7 of Form ACP-8 is equal to the entry on line 6 less the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 should be the sum of the entries on line 5 and line 6 (disregarding the minus (-)). If the entry in line 5 is not preceded by a minus sign and is larger than the entry in line 6, the entry in line 7 should be the entry in line 5 minus the entry in line 6, such difference to be preceded by a minus sign.
- (3) If it was necessary to use Form ACP-37 in connection with the computations on Form ACP-8, complete the preparation of such form as follows:
- a. Prepare Form ACP-37 "Schedule of Exceptions" in quadruplicate (original and three copies).
 - b. Enter in the upper right-hand corner in the space over the word "State" the name of the respective State.
 - c. Enter in the space over the word "County" the name of the respective county.
 - d. Enter in the space over the words "No. of voucher" the number assigned to Form ACP-8 in the county office.

- e. Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.
- f. Enter in the space over the words "Treasurer, County Agricultural Conservation Association," the name of the treasurer.
- g. Enter in the space over the words "Post Office Address" the address of the association office.
- h. Make entries in Section I of Form ACP-37 as follows:

(1-a) Enter in Section I the individual items on Forms ACP-9 and ACP-10 which have either been reduced or suspended. Such items should be identified by entering the name of the claimant and his title, if any, shown in columns (1) and (2).

(2-a) Indicate immediately opposite each such item the amount by which column (9) of Forms ACP-9 or ACP-10 is being reduced, and state the reason for such reduction. Indicate those items which cannot be reclaimed.

(3-a) When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which column (9) of Form ACP-9 is being reduced.

(4-a) In the case of items which can be reclaimed if the necessary information is submitted and items marked with an asterisk (*) on Forms ACP-9 or ACP-10, explain definitely the information required to render such item reclaimable and the exact manner in which reclaims should be entered on Forms ACP-9 or ACP-10.

(5-a) Where the total of column (9) of Form ACP-9 has been revised upward and Form ACP-8 could not be approved in an amount sufficient to pay all obligations of the association existing at the time the current voucher was certified, it should be explained that the difference may be shown on line 4 of the next voucher as unpaid obligations. In such cases, it should be explained that it will not be necessary to claim such difference on a supplemental Form ACP-9 or Form ACP-10, and that the receipt form ACP-11 should be prepared in accordance with the corrected entries on Forms ACP-9 and ACP-10.

E. Review of Form ACP-8, ACP-9, ACP-10, ACP-11, and ACP-37.

1. The work of the computing and examining clerks may be reviewed at the discretion of the certifying officer.
2. When all computations in connection with Forms ACP-8, ACP-9, ACP-10, and ACP-11 have been completed, the forms should be given to a designated review clerk who shall review such forms as follows:
 - (a) Review the examination and computation work in accordance with the preceding instructions and make such corrections as are necessary. If, in the opinion of the review clerk, too many errors have been made in connection with a set of forms, or if a necessary form is missing or a necessary form has not been properly certified, Form ACP-8 (current voucher) shall be suspended in its entirety. In such cases, the review clerk shall prepare a letter of suspension to the association secretary pointing out the corrections which are necessary and requesting the submission of a corrected form or set of forms.
 - (b) If it was not necessary to prepare Form ACP-37 in connection with the computations of the items on Form ACP-8, enter on line 9 of Form ACP-8 (current voucher) the entry on line 7 and enter a zero on line 8. However, if ACP-37 was prepared and all checks for previous periods have been received by the association, enter on line 9 of Form ACP-8 (current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II on Form ACP-37 or the entry on line 7 of Form ACP-8, whichever is the smaller. Enter on line 8 of Form ACP-8 (current voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If Form ACP-37 was prepared and the check for all previous periods had not been received, enter on line 9 of Form ACP-8, (current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of Form ACP-37 or the entry on line 7 of the Form ACP-8, whichever is the smaller, less the amount of any checks which have not been received for previous periods. Enter on line 8 of Form ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If no Form ACP-37 was prepared and the entry in line 7 of the correct amount column of such form was preceded by a minus sign, enter a zero in line 9 of Form ACP-8 and enter in line 8 of such form the amount of the entry on line 7 of Form ACP-8 or Form ACP-37, whichever is applicable (using the minus sign).

- (c) Initial the State office copy of Form ACP-8a and Form ACP-37, if any, and forward Form ACP-8 and related forms to the certifying officer.
- (d) The certifying officer shall sign Form ACP-8 in the space provided for his signature and enter his title immediately thereunder. The certifying officer shall also date, sign, and enter the name of the State office on Form ACP-37, if used. The name and title of the certifying officer shall be typed on all copies of Form ACP-8a and the name of the certifying officer, the name of the State officer, and the date shall be typed on all copies of Form ACP-37, if used.
- (e) When Form ACP-8 and Form ACP-37, if used, have been signed by the certifying officer, prepare Standard Form 1064, "Schedule of Disbursements."

F. Scheduling Forms ACP-8 and Related Forms.

1. The scheduling clerk will prepare Standard Form No. 1064, Schedule of Disbursements, as follows:
 - (a) Prepare Form 1064 in sextuple (original and five copies).
 - (b) Above the words "Department or Establishment," enter the word "Agriculture".
 - (c) Above the words "Bureau or Office" enter the words "AAA_____ State Office".
 - (d) Make no entry above the words "Date Paid".
 - (e) Above the word "Name" and after the word "By" enter the words "G. F. Allen".
 - (f) Above the words "Title or Rank" enter the words "Chief Disbursing Officer".
 - (g) Above the word "Station" enter the city and State where the Regional Disbursing Office is located.
 - (h) Above the words "Month or Period Ended" enter the name of the month in which it is anticipated that the Disbursing officer will handle such form.
 - (i) After the words "Symbol No." enter the Symbol Number of the Regional Disbursing Officer.
 - (j) Schedules covering association expense vouchers will be assigned a Bureau Schedule number from the regular series of schedule numbers maintained for each fiscal year.

- (k) After the word "Date" enter the date that the form is submitted to the Disbursing Office.
- (l) Not more than 21 Forms ACP-8 should be scheduled on one set of Forms 1064.
- (m) Make no entries in columns headed "Disbursing Officer's Voucher No" and "For GAO. Only".
- (n) Enter in the column headed "Bureau or Office Voucher No." the number appearing on the second line in the upper right-hand corner of Form ACP-8 preceded by the State and county code number.
- (o) Enter in the fourth column the name of the treasurer, his title, as it appears on Form ACP-8, and the address of the association office.
- (p) Enter in the fifth column the symbol and title of the appropriation as furnished by the State Accountant.
- (q) Enter in the last column the amount shown on line 9 of Form ACP-8.
- (r) Enter in the last line of the last column the total amount approved which amount shall be the total of the individual items entered in the last column of Form 1064.
- (s) An adding machine tape showing the total of all entries on line 9 of each Form ACP-8 which was scheduled on a set of Forms 1064 should be attached to the set of Forms 1064.

G Review of Standard Form No. 1064.

1. The review clerk shall determine that all entries have been made as set forth hereinbefore.
2. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree, make such corrections as may be necessary.
3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of form 1064.
4. Under no circumstances shall the Certifying Officer affix his signature to these documents until they have been stamped "Funds Available" by the State Accountant.

H. Examination of Forms SR-County No. 1, 3, and 4.

1. Upon completion of the administration examination, detailed examination, computation and review of Forms ACP-8 and related forms, examine and complete SR-County No. 1 as follows:
 - (a) Determine that the entries for State, county, month and year in the heading of the form have been properly made. The entry for the month covered should be the same as that shown on the related Form ACP-9.
 - (b) Determine that the entries for State, county, month and year in the heading of the form have been properly made. The entry for the month covered should be the same as that shown on the related Form ACP-9.
 - (c) Determine that the entry on line 12, column (b) , agrees with the entry on line 1(c) of Form ACP-8, or if Form ACP-37 was prepared, with the entry on the corresponding line of such form. If such entries do not agree, strike the entry on line 12, column (b) and insert in lieu thereof in red ink the entry on line 1(c) of Form ACP-8 or Form ACP-37, as the case may be.
 - (d) Where the amount of the unobligated balance or a portion thereof shown on line 5 of Form ACP-8 is accounted for in a memorandum attached to Form ACP-8 as being the result of an overclaim which was discovered before payment was made, the amount of the overclaim will not be included in the amount shown on line 1(c) of Form ACP-8. Accordingly, in such cases, enter the amount of the overclaim immediately above or below the entry on line 1, column (b), of Form SR-County No. 1 and correct the total shown on line 12, column (b), to reflect the addition of such entry.
 - (e) Determine whether the county committee has properly distributed the expenses of the county association among the various programs administered by the county association. If the expenses do not appear to be properly distributed, Form SR-County No. 1 should be adjusted in column (d).
 - (f) Determine that the entry on line 12, column (c), is equal to the sum of the entries in such column.
 - (g) If corrections are made in column 9 of Forms ACP-9 and ACP-10 in the State office, determine the program, the expenses of which will be affected by the change, and reflect the correction in column (d) opposite the name of such program. If the item corrected on Form ACP-9 or ACP-10 does not indicate the program to which it relates, the correction should be reflected on line 1, column (d).

- (h) If any program is not affected by corrections made in column 9 of Forms ACP-9 and ACP-10, or, if no adjustments were necessary as outlined in paragraph (5) above, enter in column (d) opposite the name of such program the entry in column (c) on the same line.
 - (i) Determine that the entry on line 12, column (d), is equal to the total entry of column 9 of the approved Form ACP-9.
 - (j) Upon completion of Form SR-County No. 1, refer the forms to the Administrative Officer for his approval.
 - (k) When Forms SR-County No. 1 have been approved and signed by the Administrative Officer deliver the originals to the State Accountant, and return one copy to the Association.
2. Audit of SR-County Form No. 3, Revised, "Memorandum Report of Commodity Loan Fees Collected During the Month of _____".
- (a) SR-County Form No. 3, Revised, shall be reviewed by those who examine the Public Voucher Form ACP-8, Revised, and related material. In reviewing such form the following determination should be made:
 - (1) That the proper month is entered in the space provided in the heading of the form immediately following the words "Memorandum Report of Commodity Loan Fees Collected During the Month".
 - (2) That the name of the county, the name of the State, and the State and county code number, have been properly entered on each sheet.
 - (3) That the sheet number and the total number of sheets have been properly entered in accordance with the instructions set forth in paragraph No. 3 under the heading "SR-County Form No. 3, Revised" of the County Office Procedure for Maintaining a Record of Wheat Loan Fees.
 - (4) That the applicable dates, as provided by the procedure are shown in column 1.
 - (5) That the applicable CL-2 receipt numbers are shown in column 2 as provided by the procedure.
 - (6) That the loan applicant's names are entered in column 3 as provided by the procedure.
 - (7) That column 4 is executed to reflect the number of bushels on which the loan fees are paid.

- a. It is not anticipated that the entries made in columns 1, 2, 3 and 4 will be closely examined inasmuch as such material is basic data transferred from other forms or documents. The primary purpose of the form is to serve as a supporting memorandum of the fees collected as reported in line 1(c) of Form ACP-8, Revised.

(8) That column 5 lists those protein test fees collected in connection with farm storage loans.

- a. The entries in column 5 shall be reviewed only to the extent of determining that the individual amounts involved are multiples of 50, that such entries are listed only in connection with farm storage loans, and that the total of the individual entries is correct. Such total must be the amount of the claim on Form ACP-9, Revised, in favor of the Commodity Credit Corporation, as well as the amount as shown on the applicable 40-WL-6 as "Protein Fees."

(9) That column 6 lists preliminary and sealing fees collected in connection with farm storage loans during the particular month covered by the form, and that those preliminary fees collected and reported on loans which have not been certified by the close of business on the last day of the month are circled.

(10) That fees collected in connection with warehouse storage loans, during the particular month covered by the form, are listed in column 7.

- (b) In auditing Form SR-County Form No. 3, Revised, attention should be given to the instructions, as corrected, contained in the County Association Procedure for Maintaining a Record of Wheat Loan Fees Collected which reads as follows: "The total of the entries made in columns 5, 6, and 7 shall be in agreement with the amount reported as 'collections' in line 1(c) of the Public Voucher Form ACP-8, Revised, and with the amount of fees reported as collected on the 40-WL-4, plus those fees collected on loans which were not certified at the time the 40-WL-4 was executed, and plus the total protein analysis fees collected during the month."

In other words, the figures as are shown in line 1(c) of the Public Voucher Form ACP-8, Revised, the totals of columns 5, 6, and 7, of the SR-County Form No. 3, and the totals that are shown on the monthly reports on Form 40-WL-4 (both farm storage and warehouse storage reports) must be reconciled in the following manner:

(1) Verify the totals of columns 5, 6, and 7, of SR-County Form No. 3, Revised, (including circled items in column 6). The grand total of the column totals must be the amount as is reported in line 1(c) of the Public Voucher Form ACP-8, Revised, less those collections, if any, which have been received from sources other than wheat loan fees.

(2) The total of the uncircled items in column 6 of the SR-County Form No. 3, Revised, must equal the sum of lines 1 and 2 captioned "Total this report" and "Fees collected this period for loans previously reported," respectively, column (m), Report of Farm Storage Loans Certified, 40-WL-4, less those amounts in column (m) which have been previously reported as circled items in column 6 of the SR-County Form No. 3, Revised.

(3) The amount shown on the transmittal of service fees, 40-WL-6 as "farm loan fees" must equal 40% of the sum of the entries made in lines 1 and 2 captioned "Total this report" and "Fees collected this period for loans previously reported" respectively, column (m) of the Report of Farm Storage Loans Certified, 40-WL-4.

(4) The total of the items entered in column 7 of the SR-County Form No. 3, Revised, must equal the amount entered in lines 1 and 2, captioned "Total this Report," and "Fees collected this period for loans previously reported," respectively, column (m), report of warehouse storage loans certified, 40-WL-4.

(5) The amount shown on the Transmittal of Service Fees, 40-WL-6, as "Warehouse Loan Fees" must equal 40% of the sum of the entries made in lines 1 and 2 captioned "Total this report" and "Fees collected this period for loans previously reported" respectively, column (m), of the report of warehouse storage loans certified, 40-WL-4.

(6) The amounts claimed on the Form ACP-9, Revised, in favor of the Commodity Credit Corporation must be in agreement with the amounts as are shown on the Transmittal of Service Fees, "40-WL-6."

3. Form SR-County No. 4. Monthly Summary of Association Expenses by Objective Classification.

- (a) Determine that the heading in the form and the entries in the body of the form has been made in accordance with instructions in the County Association Manual.
- (b) Determine that the distribution by programs of the cost of miscellaneous expenses, personal services and travel under each title is equitable, and in accordance with instructions issued

by the State Committee. If instances are found in which the distribution by titles or by programs does not appear equitable, call the matter to the attention of the State Administrative Officer. If he does not approve the distribution of the costs as made by the county committee, both copies of the form should be returned to the county committee for correction.

- (c) Determine that the additions on the form are correct.
- (d) Determine that both copies of the form have been signed by the chairman or acting chairman of the county committee.

I. Distribution of Forms.

- 1. Upon approval of Form ACP-8 and other related forms and papers, including Forms SR-County No. 1 and Forms SR-County No. 4, the following distribution of these forms shall be made:

- (a) Forward to the Regional Disbursing Office:

- (1) Original of Form ACP-8.
- (2) One copy of Form ACP-8a.
- (3) Original of Form ACP-9.
- (4) Original of Form ACP-10.
- (5) Original of Form ACP-11.
- (6) Original of Forms ACP-12, if any (with signatures of payees).
- (7) Canceled checks, if any were used as a receipt in place of Form ACP-12.
- (8) Original of Form ACP-37 (returned by county office with current voucher.)
- (9) Original and three copies of Form 1064.
- (10) All powers of attorney submitted in connection with Form ACP-11.
- (11) Receipts, invoices, bills, and other supporting documents submitted in connection with Form ACP-9.

- (b) Forward to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Old Post Office Building, Washington, D. C., one copy of Form ACP-11 signed by the association treasurer.

- (c) Forward to the Association:

- (1) One copy of Form ACP-8a.
- (2) One copy of Form ACP-9.
- (3) One copy of Form ACP-10.
- (4) One copy of Form ACP-11 (if one copy other than the original has the signatures of the payees thereon, such copy should be forwarded to the Association).
- (5) Original and one copy of Form ACP-37 (for current voucher)

- (6) One copy of Form SR-County No. 1.
- (7) Duplicate Copy of Form SR-County No. 4.

(d) Forward to the State Accountant:

- (1) One copy of Form 1064.
- (2) The original of Form SR-County No. 1.
- (3) The original of Form SR-County No. 4.

(e) Retain the remaining copies of all forms in a pending file in the State office.

The Regional Disbursing Office will forward one copy of Form 1064 to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and will return one copy of Form ACP-8a, and one copy of Form 1064 to the State Office. Upon receipt of these forms, transfer the date which was entered by the Disbursing Office on the returned copies to the copies of such forms in the pending file and distribute them as follows:

(a) Forward to the State Accountant:

- (1) One copy of Form ACP-8 returned by the Disbursing Office.
- (2) The copy of Form 1064 returned by the Disbursing Office.

(b) File in the State Office files:

- (1) One copy of Form ACP-8a.
- (2) One copy of Form ACP-9.
- (3) One copy of Form ACP-10.
- (4) One copy of Form ACP-11.
- (5) One copy of the List of Approved Titles and Rates.
- (6) One copy of Form ACP-37, if any.
- (7) One copy of Form 1064.
- (8) One copy of Form SR-County No. 1.
- (9) One copy of Form SR-County No. 4.

SECTION III. AUDIT OF FISCAL RECORDS AND ACCOUNTS OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATION.

A. Designation, Qualifications, and Duties of County Association Auditors.

The Administrative Officer shall designate men to audit the fiscal records and accounts of the county agricultural conservation associations. Each man selected should be thoroughly familiar with the agricultural adjustment programs, and should have had experience with the forms and procedure used in connection with county association expenses.

It should be the policy of each State committee to have the fiscal records and accounts of all county associations audited at least once each year. In addition to the annual audit, an audit must

1. The first part of the paper is devoted to a general discussion of the problem.

2. The second part is devoted to a detailed analysis of the case of a single particle.

3. The third part is devoted to a detailed analysis of the case of a system of particles.

4. The fourth part is devoted to a detailed analysis of the case of a system of particles.

5. The fifth part is devoted to a detailed analysis of the case of a system of particles.

6. The sixth part is devoted to a detailed analysis of the case of a system of particles.

7. The seventh part is devoted to a detailed analysis of the case of a system of particles.

8. The eighth part is devoted to a detailed analysis of the case of a system of particles.

9. The ninth part is devoted to a detailed analysis of the case of a system of particles.

10. The tenth part is devoted to a detailed analysis of the case of a system of particles.

11. The eleventh part is devoted to a detailed analysis of the case of a system of particles.

12. The twelfth part is devoted to a detailed analysis of the case of a system of particles.

13. The thirteenth part is devoted to a detailed analysis of the case of a system of particles.

14. The fourteenth part is devoted to a detailed analysis of the case of a system of particles.

15. The fifteenth part is devoted to a detailed analysis of the case of a system of particles.

16. The sixteenth part is devoted to a detailed analysis of the case of a system of particles.

17. The seventeenth part is devoted to a detailed analysis of the case of a system of particles.

18. The eighteenth part is devoted to a detailed analysis of the case of a system of particles.

19. The nineteenth part is devoted to a detailed analysis of the case of a system of particles.

be made of the association accounts with every change in the office of treasurer. The routine of the auditor in his work should be determined by the Administrative Officer.

The auditor should at all times keep in close touch with the District Field man and should cooperate with him in the conduct of his work. In addition to his work of auditing the fiscal records and accounts in the county association office, the auditor should also give all assistance possible to the county committee, the secretary, the treasurer, and the clerks of the association in connection with the handling of expense accounts and funds of the association. He should not, however, attempt to advise the association officials concerning space, office arrangement, personnel, or other general questions relating to administration of the association. Any recommendation regarding such matters should be included in a report to the State Committee.

B. Preparation of Information for County Association Auditors.

The State Office shall furnish the auditor with the following information:

1. A complete list of all Forms CL-2 issued to a county which have not been accounted for on a previous audit.
2. A copy of all Forms SR-County No. 3, Revised, showing the correct amount of service or sealing fees collected in connection with commodity loans reported to date since the last previous audit.
3. The State Office will also furnish a copy of Form SR-County No. 5, on which entries have been made in columns (a), (b), (c), (d), and (g) for all months to be covered by the report of audit.

Entries on Form SR-County No. 5 should be made as follows:

- (a) Enter in the upper right-hand corner the name of the county and State.
- (b) Enter in the heading following the words "For the period from" the date of the day following the last previous audit. Make no entry following the word "to" and enter in the space for the name of the treasurer, the name of the person who served as treasurer of the association since the last previous audit.
- (c) Enter in column (a) the month and the number of Form ACP-9 for all months for which Form ACP-9 has been approved by the State Office, beginning with the month immediately following the last month included in Form SR-County No. 5 for the last previous audit.

- (d) Enter in column (b) the amount of U. S. Treasury checks for association expenses received for the month shown in column (a).
 - (e) Enter in column (c) the amount of collections reported on line 1(c) of the approved Form ACP-8 for the month shown in column (a). If Form ACP-37 was prepared for the month, obtain the entry from the corresponding line of such form instead of obtaining it from Form ACP-8.
 - (f) Enter in column (d) the amount of the approved Form ACP-9 for the month shown in column (a).
 - (g) Enter in column (g) the approved amount of Forms ACP-11 and ACP-12 returned to the county committee for the month shown in column (a). In the event that Receipt Forms ACP-11 or ACP-12 for any month previous to the first month listed in column (a) were approved by the State office after the first date covered by the Report of Audit, enter the amount of Form ACP-11 approved for each such month separately in column (g) and enter in parentheses following the amount, the month and year.
 - (h) Obtain the correct totals for columns (a), (b), (c), (d), and (g) and enter such totals on the line for Totals.
4. Necessary information to make a complete check of Government-owned and association-owned equipment.

C. Examination of Fiscal Records and Accounts.

1. Forms ACP-9 and ACP-10, ACP-11 and ACP-12, and Cancelled Checks.
- (a) The auditor will call for the following records at the county office:- Signed copies of Forms ACP-21 and approved copies of Forms ACP-8, ACP-9, ACP-10, ACP-11, ACP-12, checks, and check stubs for all months beginning with the first month listed in column (a), Table I, of SR-County No. 5. In case receipt forms ACP-11 and ACP-12 for any month previous to the first month listed in column (a) are listed, copies of such receipt forms should be included.
 - (b) If approved copies of Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-12 for any month subsequent to those listed in column (a) of Form SR-County No. 5 by the State office have been received by the county association, list such month in column (a). Make corresponding changes in column (c) and column (d) and also in column (b) if the Treasury check has been received. Make necessary entries in column (g) for any approved Forms ACP-11 received by the county association from the State office, since Form SR-County No. 5 was prepared by the State office.

- (c) The auditor with the assistance of the association treasurer and clerks in the county office should compare entries on Forms ACP-21, ACP-9, ACP-10, ACP-11, and ACP-12, and the association check (using the check stub, if the check has not been canceled) for each person for each item appearing on such forms. Records for each month should be compared in detail.
- (d) Discrepancies found should be listed. However, if the same type of discrepancies appear repeatedly, samples of discrepancies should be listed rather than all individual discrepancies.
- (e) The total number of association checks issued and canceled for each month should be entered in column (e) of Form SR-County No. 5, and the total number of checks issued for the month but not yet canceled should be entered in column (f). The totals of columns (e) and (f) should be determined and entered.
- (f) Lists by months should be prepared for each of the following:
 - (1) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have not been drawn or for which incorrect checks have been drawn. This list should be totaled and headed "Unpaid obligations and Incorrect Payments".
 - (2) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have been drawn but not canceled showing the name of payee, check number, date, and amount. This list should be totaled and headed "Checks outstanding".

2. Receipt Forms CL-2.

- (a) The list of Forms CL-2 furnished by the State office must be checked carefully with the records covering such Forms CL-2 in the county office. If any Forms CL-2 are missing, the auditor must determine why they are missing and report the missing numbers immediately to the State office.
- (b) It will be necessary to check Forms CL-2 against copies of 39-WL-4 and SR-County No. 2 to determine whether there are any individual loans for which no Form CL-2 can be located. If in checking Forms CL-2 against the copies of 39-WL-4, SR-County No. 2A, and SR-County No. 2B, any loan numbers are found covering loans for which Form CL-2 cannot be located, or if material errors are found in the amount collected from any borrower, the loan numbers and errors must be reported immediately to the State office.

in order that the State office may advise the county committee relative to the further handling of association funds by the treasurer of the association pending completion of a detailed audit of all fiscal records of the association.

- (c) In like manner, if the total of commodity loan service and sealing fees on certified loans reported to the auditor by the State office cannot be reconciled with the amount of commodity loan service and sealing fees collected as reported on Form SR-County No. 3, Revised, the case must be reported to the State office as above.
- (d) The total of entries on Receipt Forms CL-2 plus the total of other collections reported to the State office supported by SR-County No. 3, Revised, should equal the total collections reported on line 1(c) of Forms ACP-8.

3. Reconciliation of Bank Balance.

- (a) Determination and Certification of Bank Balance.--The auditor should next determine the association bank balance. The auditor should then determine whether the bank balance represents the correct balance considering the amounts received and the amounts paid out by the association from the date of the last previous audit through the last date covered by the current audit. This should be done on the reverse side of Form SR-County No. 5, headed "Reconciliation of Bank Balance" as follows:

- (1) Enter in line 1 the unobligated balance as of the last previous audit.

- (2) Enter in line 2 the total amount of checks written before the date of the last previous audit still outstanding when the previous audit was made.

- (3) Enter in line 3 the total amount of U. S. Treasury checks for association expenses received during the period covered by the audit. Obtain this amount from the total of column (b), Table I.

- (4) Enter in line 4 the total amount of collections approved on line 1(c) of Form ACP-8 or Form ACP-37 for the period covered. Obtain this entry from the total of column (c), Table I.

- (5) Enter in line 5 the total of collections made by the association treasurer since the most recent voucher Form ACP-8 was transmitted to the State office. Obtain this entry from the association treasurer. Because the entry on line 5 of the last previous Form SR-County No. 5 would normally be included in the entry in line 1 and in the

entry in line 4 of the current report, it will be necessary in the preparation of the current report to deduct the amount of the entry in line 5 of the last previous audit report from the total of column (c), Table I, of the current report before such total is entered in line 4 of the current report.

(6) Enter in line 6 the sum of lines 1, 2, 3, 4, and 5. This entry will show the amount of funds for which the association treasurer is accountable for the period covered.

(7) Enter in line 7 the amount of checks drawn on a previous period and canceled this period. Attach a list of checks drawn in a previous period and still uncanceled.

(8) Enter in line 8 the amount of checks drawn this period and canceled this period. Obtain this entry from the total of column (e), Table I.

(9) Enter in line 9, the entry in line 6 minus the sum of the entries in lines 7 and 8. The result should show the amount of funds which the association treasurer is still accountable and should agree with the bank balance as shown in line 10.

(10) If the entries in line 9 and line 10 are not the same, determine the reasons and advise the State office in a memorandum. If a difference exists and individual checks issued for each month have not been checked against entries on Forms ACP-9, ACP-10, and ACP-11, check these individual entries in an attempt to locate the reason for the difference. Determine whether any checks have been issued or any sums deposited which have not been included in the entries in Table. I.

(11) Enter in line 11, after the word "to" in the heading of the form the final date of the audit. This should be the same as the date shown in line 10 on the reverse side of the form.

(12) When all entries have been made, type in provisions for the following additional entries in the available space at the bottom of the page:

11. Obligations remaining unpaid	\$ _____
12. Unobligated balance	\$ _____

Obtain the entry for item 11 by adding the amount of all outstanding checks (total of entry in column (f) plus total of uncanceled checks from previous period). Obtain the entry for item 12 by subtracting entry in line 11 from the entry in line 9. The sum of the entries in lines 11 and 12 should equal the entry in line 9.

4. Completion and Certification of Form SR-County No. 5.

- (a) The auditor shall not advise the association treasurer how to adjust any differences found, but shall report such differences to the State office. Upon completion of his work the auditor shall affix his signature in the space provided on Form SR-County No. 5.
- (b) The report submitted by the auditor for each county should include Form SR-County No. 5 in duplicate, duplicate copies of all lists and memoranda called for in these instructions and duplicate copies of the completed report entitled, "Auditor's Report of Fiscal Records and Accounts of the _____ County, _____ Agricultural Conservation Association, _____ (State) _____", a copy of which report form is given below:

Date_____, 19____.

AUDITOR'S REPORT OF FISCAL RECORDS AND ACCOUNTS

IN _____ COUNTY, _____,

AGRICULTURAL CONSERVATION ASSOCIATION.

Comment on the following, pointing out good practices and poor practices being followed by the county association and making any suggestions for improvement which you feel are in order:

1. Preparation and handling of Monthly Certificates of Expenses for Personal Services and Travel, Form ACP-21.
2. Preparation and distribution of association checks and obtaining receipts therefor.
3. Delivery of United States Treasury checks by the association treasurer.
4. Collection of commodity loan service and sealing fees and other collections, maintenance of records relative thereto, and handling of funds collected.
5. Depositing funds in association bank account and handling such account.
6. Organization of the work of the county association and operation of such office.
7. Filing and otherwise maintaining records in connection with expense forms.

1. The first part of the paper is devoted to the study of the properties of the function $f(x)$ defined by the equation

2. It is shown that the function $f(x)$ is continuous and differentiable at every point of the interval $(0, 1)$. The derivative of the function is given by the formula

$$f'(x) = \frac{1}{x} \ln x$$

3. The second part of the paper is devoted to the study of the properties of the function $g(x)$ defined by the equation

$$g(x) = \int_0^x f(t) dt$$

4. It is shown that the function $g(x)$ is continuous and differentiable at every point of the interval $(0, 1)$. The derivative of the function is given by the formula

$$g'(x) = f(x)$$

5. The third part of the paper is devoted to the study of the properties of the function $h(x)$ defined by the equation

$$h(x) = \int_0^x g(t) dt$$

6. It is shown that the function $h(x)$ is continuous and differentiable at every point of the interval $(0, 1)$. The derivative of the function is given by the formula

$$h'(x) = g(x)$$

7. The fourth part of the paper is devoted to the study of the properties of the function $k(x)$ defined by the equation

$$k(x) = \int_0^x h(t) dt$$

8. It is shown that the function $k(x)$ is continuous and differentiable at every point of the interval $(0, 1)$. The derivative of the function is given by the formula

$$k'(x) = h(x)$$

8. Any steps in the expense account procedure with which the association is having difficulty.
9. Suggestions by county committeemen, officers, and employees concerning organization and operation of the association.
10. Other matters with reference to the particular association covered by this report.
11. Are all of the treasurer's records maintained in the county association office as required?
12. Report discrepancies in equipment inventory.
 - (a) The original of Form SR-County No. 5 and supporting papers shall be forwarded to the State office immediately upon completing the audit, the duplicate copy of SR-County No. 5 shall be retained in the county association office.

D. Physical Inventory of Equipment.

1. The State office shall furnish information necessary for a complete check of Government-owned and association-owned equipment. The auditor must check by visual inspection all equipments in the county office. Field equipment must be fully accounted for by signed receipts filed in the county office by the person(s) to whom the equipment has been furnished.

SECTION IV. MISCELLANEOUS

In the interest of increased efficiency in the operation of the county associations, it shall also be the duty of the State office to emphasize the following points in the instructions to the county associations:

- A. "Other Activities" of committeemen and employees of the county agricultural conservation associations.--Attention is here called to Section V, paragraph E of the County Association Manual. Failure on the part of a committeeman or employee of an association to accept and abide by this ruling shall be considered sufficient cause for removal by the State committee or the Director of the Southern Division.

NOTE: In all cases where removal action against any county committeeman is contemplated, it shall be the duty of the State office to furnish detailed information relative to the case to the State committee.

- B. "Daily Deposits" of Funds Received by the Association Treasurer. -- Attention is here called to the County Association Manual, Section V, Paragraph G. Because of the increasing number of and kinds of collections that must be made, it is imperative that the association treasurer deposit daily all association funds coming into his possession.

8. Any steps in the expense account procedure with which the association is having difficulty.
9. Suggestions by county commissioners, officers, and employees concerning organization and operation of the association.
10. Other matters with reference to the particular association covered by this report.
11. Are all of the treasurer's records maintained in the county association office as required?
12. Report discrepancies in equipment inventory:
 - (a) The original of Form SR-County No. 5 and supporting papers shall be forwarded to the State office immediately upon completing the audit. The duplicate copy of SR-County No. 5 shall be retained in the county association office.

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SECTION IV MISCELLANEOUS

In the interest of increased efficiency in the operation of the county associations, it shall also be the duty of the State office to emphasize the following points in the instructions to the county associations:

- A. "Other Activities" of Commissioners and employees of the county association. Attention is here called to Section V, paragraph 5 of the County Association Manual. Failure on the part of a commissioner or employee of an association to accept and abide by this ruling shall be considered sufficient cause for removal by the State committee or the Director of the Southern Division.

NOTE: In all cases where removal action against any county commissioner is contemplated, it shall be the duty of the State office to furnish detailed information relative to the case to the State committee.

- B. "Daily Deposits" of Funds Received by the Association Treasurer. Attention is here called to the County Association Manual, Section V, paragraph C. Because of the increasing number of and kinds of collections that must be made, it is imperative that the association treasurer deposit daily all association funds coming into his possession.

- C. Clerical Work by County Committeemen.---County committeemen shall not perform clerical work in the county association office in connection with any of the programs, as this work is later subject to review and approval by the county committee.
- D. Group Orders of Equipment and Supplies.---The State office may render valuable service to the county association in ordering proper equipment at a reasonable price. Equipment under Government contract may be purchased by associations by placing orders through the State office. In cases where arrangements are contemplated by the State office whereby all materials or equipment for all associations are to be purchased from one company in order that a saving may be effected for the associations, such arrangements should be entered into only after a careful survey of equipment and supply prices throughout the State and with the approval of the county committees.
- E. Regular Monthly Meeting of Each County Committee.
1. Regular monthly meetings shall be held by each county committee. To facilitate this requirement, it shall be the duty of the State office to determine a date for the regular monthly meeting. The date and the hour for meeting need not be the same for all associations within the State, but the date should be within the first few days of the month. The general purpose of having a regular, stated meeting of the committee and of the association, open to all farmers and others, is to give an opportunity for anyone interested to gain a better knowledge of the farm program and to learn first hand how the committee functions in its effort to administer fairly and efficiently its varied duties under existing agricultural programs.
 2. The State office shall advise each county committee that at its regular monthly meeting it should:
 - (a) Require the treasurer to read a monthly report of collections, deposits, and disbursements for the preceding month.
 - (b) Require the Administrative Assistant to make a report of progress on the work in the county office.
 - (c) Make a committee report and discuss the general features of the current farm program with members of the association who may be in attendance at the meeting.
 - (d) Transact such other business as may properly come before the committee for consideration.
 3. A copy of the minutes of the regular monthly meeting, signed by the chairman and a secretary of the committee, shall be forwarded to the State office.
 4. Insofar as practicable, it is desirable for a member of the State committee or a district supervisor or other representative of the State office to attend these meetings.

General Work in County Committees.—County committees shall not perform clerical work in the county association office in connection with any of the programs, as this work is later subject to review and approval by the county committee.

Order of Equipment and Supplies.—The State office may render valuable service to the county association in ordering proper equipment at a reasonable price. Equipment under Government contract may be furnished by associations by placing orders through the State office. In cases where arrangements are contemplated by the State office whereby all materials or equipment for all associations are to be purchased from one company in order that a saving may be effected for the associations, such arrangements should be entered into only after a careful survey of equipment and supply prices throughout the State and with the approval of the county committee.

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